

2. A method for manufacturing a semiconductor device comprising at least one thin film transistor comprising the steps of:

- forming a first conductive film on a gate insulating film;
- patterning the first conductive film to form a gate electrode;
- forming an interlayer insulator comprising at least two layers on the gate insulating film;
- removing a part of an upper layer of the interlayer insulator, the part being located over at least one of a source region and a drain region;
- forming a contact hole through the interlayer insulator to reach at least one of the source region and the drain region;
- forming a second conductive film;
- patterning the second conductive film to form a pixel electrode;
- forming a third conductive film; and
- patterning the third conductive film to form at least one of a source electrode and a drain electrode, which is in electrical contact with the pixel electrode.

3. (Amended) A method for manufacturing a semiconductor device comprising at least one thin film transistor, comprising the steps of:

- forming a first conductive film comprising aluminum on a gate insulating film;
- patterning the first conductive film for forming a gate electrode;
- forming an interlayer insulator comprising at least two layers on said gate insulating film;
- removing a part of an upper layer of the interlayer insulator, the part being located over at least one of a source region and a drain region;
- forming a contact hole through the interlayer insulator to reach at least one of the source region and the drain region;
- forming a second conductive film;
- patterning the second conductive film for forming a pixel electrode;
- forming a third conductive film; and

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patterning the third conductive film for forming at least one of a source electrode and a drain electrode, which is in electrical contact with said pixel electrode.

4. A method for manufacturing a semiconductor device comprising at least one thin film transistor, comprising the steps of:

forming a first conductive film on a gate insulating film;  
patterning the first conductive film to form a gate electrode;  
forming an interlayer insulator comprising at least two layers on said gate insulating film;

removing a part of an upper layer of the interlayer insulator, the part being located over at least one of a source region and a drain region;

forming a contact hole to reach at least one of the source region and the drain region;

forming a second conductive film;  
patterning the second conductive film to form a pixel electrode;  
forming a third conductive film; and  
patterning the third conductive film to form at least one of a source electrode and a drain electrode, which is in electrical contact with said pixel electrode, wherein the contact hole is formed smaller than the part.

5. A method for manufacturing a semiconductor device comprising at least one thin film transistor comprising the steps of:

forming a first conductive film on a gate insulating film;  
patterning the first conductive film to form a gate electrode;  
forming an interlayer insulator on the gate insulating film;  
removing a part of the interlayer insulator, the part being located over at least one of a source region and a drain region;  
forming a contact hole through the interlayer insulator to reach at least one of the source region and the drain region;  
forming a second conductive film;  
patterning the second conductive film to form a pixel electrode;

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forming a third conductive film; and  
patterning the third conductive film to form at least one of a source  
electrode and a drain electrode, which is in electrical contact with the pixel electrode.

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Please add new claims 24-28 as follows:

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C1 of: --24. A method for manufacturing a semiconductor device comprising the steps

forming a first interlayer insulating film on a surface;  
forming a second interlayer insulating film on the first interlayer insulating  
film wherein said second interlayer insulating film has a different etching characteristic  
from said first interlayer insulating film;

B2 forming an opening in the second interlayer insulating film by first etching  
to expose a surface of the first interlayer insulating film wherein said first interlayer  
insulating film functions as an etching stopper during the first etching; and

forming an opening in the first interlayer insulating film by second etching  
the exposed surface of the first interlayer insulating film.

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25. The method according to claim 24 wherein said first interlayer insulating  
film comprises silicon oxide and said second interlayer insulating film comprises silicon  
nitride.

26. The method according to claim 24 wherein said semiconductor device is a  
liquid crystal device.

27. A method of manufacturing a semiconductor device comprising the steps  
of:

forming a semiconductor island on an insulating surface;  
forming a gate insulating film comprising silicon oxide on the  
semiconductor island;

forming a gate electrode over the semiconductor island with the gate insulating film;

forming a first insulating film comprising silicon oxide over the gate insulating film and the gate electrode;

forming a second insulating film comprising silicon nitride on the first insulating film;

first etching the second insulating film to form an opening wherein said first insulating film functions as an etching stopper;

second etching a portion of the first insulating film and the gate insulating film in accordance with the opening of the second insulating film, thereby, exposing a surface of the semiconductor layer.

28. The method according to claim 27 wherein said semiconductor device is a liquid crystal device.--

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